

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2012 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>SQUIRE SANDERS CASH BALANCE PENSION PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>008</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2009</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>008</u>	1c Effective date of plan <u>01/01/2009</u>	
1b Three-digit plan number (PN) ▶	<u>008</u>				
1c Effective date of plan <u>01/01/2009</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>SQUIRE SANDERS (US) LLP</u> <u>4900 KEY TOWER 127 PUBLIC SQUARE</u> <u>CLEVELAND, OH 44114</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-0648199</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>216-479-8500</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>541110</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-0648199</u>	2c Sponsor's telephone number <u>216-479-8500</u>	2d Business code (see instructions) <u>541110</u>	
2b Employer Identification Number (EIN) <u>34-0648199</u>					
2c Sponsor's telephone number <u>216-479-8500</u>					
2d Business code (see instructions) <u>541110</u>					

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	<u>10/14/2013</u> Date	<u>CAROL F DAKIN</u> Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address SQUIRE SANDERS (US) LLP 4900 KEY TOWER 127 PUBLIC SQUARE CLEVELAND, OH 44114		3b Administrator's EIN 34-0648199
		3c Administrator's telephone number 216-479-8500
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 254
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	247
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	7
d Subtotal. Add lines 6a , 6b , and 6c	6d	254
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	254
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	1
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1C 1G		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>SQUIRE SANDERS CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>008</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>SQUIRE SANDERS (US) LLP</u>	D Employer Identification Number (EIN) <u>34-0648199</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>	
2 Assets:	
a Market value	2a <u>14650607</u>
b Actuarial value	2b <u>14650607</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>0</u>
b For terminated vested participants.....	3b <u>13</u>
c For active participants:	
(1) Non-vested benefits.....	3c(1) <u>223299</u>
(2) Vested benefits.....	3c(2) <u>13143194</u>
(3) Total active	3c(3) <u>245</u>
d Total	3d <u>258</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>4.69 %</u>
6 Target normal cost.....	6 <u>5614547</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>10/07/2013</u>
Signature of actuary		Date
<u>CHRISTOPHER B JOHNSON</u>		<u>11-03498</u>
Type or print name of actuary		Most recent enrollment number
<u>FIDELITY INVESTMENTS</u>		<u>617-563-7000</u>
Firm name		Telephone number (including area code)
<u>200 SEAPORT BOULEVARD, ZW10B BOSTON, MA 02210-2031</u>		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2012
v. 120126

Part II		Beginning of Year Carryover Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of _____%		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		83852
b	Interest on (a) using prior year's effective interest rate of 5.41% except as otherwise provided (see instructions)		4536
c	Total available at beginning of current plan year to add to prefunding balance		88388
d	Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III		Funding Percentages	
14	Funding target attainment percentage	14	105.25 %
15	Adjusted funding target attainment percentage	15	105.25 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	104.55 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV		Contributions and Liquidity Shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/17/2013	5883212	0			
			Totals ►	18(b)	5883212
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 5608371
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 1.98%	2nd segment: 5.07%	3rd segment: 6.19 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):												
a Target normal cost (line 6)	31a	5614547										
b Excess assets, if applicable, but not greater than line 31a	31b	730874										
32 Amortization installments:	<table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td>a Net shortfall amortization installment</td> <td>0</td> <td>0</td> </tr> <tr> <td>b Waiver amortization installment</td> <td>0</td> <td>0</td> </tr> </tbody> </table>				Outstanding Balance	Installment	a Net shortfall amortization installment	0	0	b Waiver amortization installment	0	0
	Outstanding Balance	Installment										
a Net shortfall amortization installment	0	0										
b Waiver amortization installment	0	0										
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33											
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	4883673										
		Carryover balance	Prefunding balance									
35 Balances elected for use to offset funding requirement.....	0	0	0									
36 Additional cash requirement (line 34 minus line 35)	36	4883673										
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	5608371										
38 Present value of excess contributions for current year (see instructions)												
a Total (excess, if any, of line 37 over line 36)	38a	724698										
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0										
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0										
40 Unpaid minimum required contributions for all years.....	40	0										

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2012
		This Form is Open to Public Inspection.

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>SQUIRE SANDERS CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>008</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SQUIRE SANDERS (US) LLP</u>	D Employer Identification Number (EIN) <u>34-0648199</u>

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

FIDELITY INV. INST. OPER. CO.

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	ACTUARY	33735	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

SHDR

57-0956597

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	INVESTMENT MANAGEMENT	27826	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

BB&T

56-1074313

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	TRUSTEE	21529	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

CIUNI AND PANICHI

34-1322309

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	ACCOUNTANT/AUDITOR	5540	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan SQUIRE SANDERS CASH BALANCE PENSION PLAN	B Three-digit plan number (PN) ►	008
C Plan sponsor's name as shown on line 2a of Form 5500 SQUIRE SANDERS (US) LLP	D Employer Identification Number (EIN) 34-0648199	

Part I Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	6260532	5883212
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	16383	13839
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	0
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	8390839	12284253
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	14667754	18181304

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	14667754	18181304
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	5883212	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		5883212

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
-----------------	--------------	--	--

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	13839	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		13839

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		862630
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		6759681

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	3131897	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		3131897
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	27826	
(4) Other	2i(4)	86408	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		114234
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		3246131

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		3513550
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: CIUNI & PANICHI

(2) EIN: 34-1322309

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
 If "Yes," enter the amount of any plan assets that reverted to the employer this year..... ☐ Yes ☒ No Amount:

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)

	5b(2) EIN(s)	5b(3) PN(s)

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>SQUIRE SANDERS CASH BALANCE PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>008</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SQUIRE SANDERS (US) LLP</u>	D Employer Identification Number (EIN) <u>34-0648199</u>

Part I	Distributions
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All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>56-1074313</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>17</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☒ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

Squire Sanders Cash Balance Pension Plan

**Financial Statements
and Supplemental Schedules
December 31, 2012 and 2011**

Squire Sanders Cash Balance Pension Plan

Financial Statements

December 31, 2012 and 2011

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Independent Auditor's Report

Squire Sanders Retirement Plan Committee
Squire Sanders Cash Balance Pension Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Squire Sanders Cash Balance Pension Plan (the "Plan"), which comprise the statements of net assets available for benefits of as of December 31, 2012 and 2011 and the related statement of changes in net assets available for benefits for the year ended December 31, 2012, and the related notes to the financial statements.

Firm's Responsibility for the Financial Statements

Squire Sanders (US) LLP (the "Firm") is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information discussed in Note 4, which was certified by Branch Banking and Trust Company ("BB&T"), the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the trustee, as of December 31, 2012 and 2011, and for the year ended December 31, 2012, that the information provided to the Plan Administrator by the trustee is complete and accurate.

Squire Sanders Retirement Plan Committee
Squire Sanders Cash Balance Pension Plan

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental schedules of Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule of Reportable Transactions as of or for the year ended December 31, 2012 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

Report on Form and Content in Compliance with the DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Ciuni & Panichi, Inc.

Cleveland, Ohio
September 30, 2013

Squire Sanders Cash Balance Pension Plan

Statements of Net Assets Available for Benefits

December 31, 2012 and 2011

	<u>Assets</u>	
	<u>2012</u>	<u>2011</u>
Investments, at fair value:		
Registered investment companies	\$ <u>12,284,253</u>	\$ <u>8,390,839</u>
Receivables:		
Employer contribution	5,883,212	6,260,532
Accrued interest and dividends	<u>13,839</u>	<u>16,383</u>
Total receivables	<u>5,897,051</u>	<u>6,276,915</u>
Net assets available for benefits	\$ <u>18,181,304</u>	\$ <u>14,667,754</u>

The accompanying notes are an integral part of these financial statements

Squire Sanders Cash Balance Pension Plan

Statement of Changes in Net Assets Available for Benefits

For the year ended December 31, 2012

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments	\$ 464,217
Interest and dividends	<u>412,252</u>
Total investment income	876,469

Employer contributions	<u>5,883,212</u>
------------------------	------------------

Total additions	<u>6,759,681</u>
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Deductions from net assets attributed to:

Benefits paid to participants	627,543
Transfer to a related plan (Note 1)	2,504,354
Administrative and other plan expenses	<u>114,234</u>

Total deductions	<u>3,246,131</u>
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Net increase	3,513,550
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Net assets available for benefits:

Beginning of year	<u>14,667,754</u>
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End of year	\$ <u>18,181,304</u>
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The accompanying notes are an integral part of these financial statements

Squire Sanders Cash Balance Pension Plan

Notes to the Financial Statements

December 31, 2012 and 2011

Note 1: Description of Plan

The following brief description of the Squire Sanders Cash Balance Pension Plan (the “Plan”) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan’s provisions.

General

The Plan is a cash balance defined benefit plan covering all partners of Squire Sanders (US) LLP (the “Firm”) (i) who are U.S. citizens and participate in the Squire Sanders Retirement Savings Plan (the “RSP”), as well as (ii) who are not U.S. citizens, but are resident in a U.S. office and are subject to U.S. federal income taxes and participate in the RSP.

Each participant is placed into a Basic Contribution Credit Tier based on points assigned by the Firm’s Management Committee as of his or her entry date. A participant’s Plan benefit is determined by the percentage of his or her distributable net income, up to \$200,000, credited to his or her notional Cash Balance Account, as a Basic Contribution Credit, which is determined by the tier in which he or she is placed. Each Plan year the Cash Balance Account of each participant, who is credited with at least 1,000 hours of service under the Plan, will be credited with an annual Basic Contribution Credit. In addition, Cash Balance Accounts receive an annual Interest Credit which is equal to the net rate of return on Plan assets for the Plan year multiplied by the balance in the Cash Balance Account. A participant is fully vested in his or her Plan benefit after three years of service.

The Plan complies with Section 401(a) of the Internal Revenue Code of 1986, as amended (the “Code”) and is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). The Firm received a favorable determination letter from the Internal Revenue Service regarding the tax qualification status of the Plan on August 2, 2012.

Pension Benefits

Participants are entitled to receive their accrued Plan benefit after separation from service. Participants may elect to receive their Plan benefit in a lump-sum distribution or life annuity. If a participant separates from service with the Firm for reasons other than death or disability and prior to normal retirement age with less than three years of vesting service, he or she will forfeit his or her accrued Plan benefits.

Participants who attain normal retirement age (as defined by the Plan), and who are actively providing services to the Firm have the option to transfer their account balance to the RSP. During 2012, these transfers for 2011 totaled \$2,504,354. Subsequent to December 31, 2012, balances for 2012 totaling \$3,373,670 were transferred to the RSP.

Death and Disability Benefits

If a participant terminates from the Firm due to a disability, a benefit equal to such participant’s vested accrued Plan benefit is paid to the participant. In the event a participant dies, a benefit equal to the deceased participant’s vested accrued Plan benefit is payable to his or her surviving spouse or beneficiary as set forth in the Plan document.

Squire Sanders Cash Balance Pension Plan

Notes to the Financial Statements

December 31, 2012 and 2011

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements are prepared on the accrual basis of accounting.

Basis of Presentation

The Plan follows authoritative guidance issued by the Financial Accounting Standards Board (“FASB”) which established the FASB Accounting Standards Codification (“ASC”) as the single source of authoritative accounting principles generally accepted in the United States of America.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated Plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 6 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net depreciation includes the Plan’s gains and losses on investments bought and sold as well as held during the year.

Actuarial Present Value of Accumulated Plan Benefits

The actuarial present value of a participant’s accumulated Plan benefit is the value of such participant’s Cash Balance Account as of the determination date. Each Plan participant has a notional account to which Basic Contributions Credits and Interest Credits are credited and which is used to determine the amount of the benefit payable to the participant. The actuarial present value of an annuity under the Plan is based upon an interest rate of (i) 4.00% or (ii) the applicable interest rate for the Plan year under Section 417(e)(3)(A)(11)(II) of the Code, whichever is less, and the PPA Annuitant Mortality Table. It is assumed, however, the Plan benefits will be paid in a lump-sum form and equal the value of a participant’s Cash Balance Account.

The actuarial present value of accumulated Plan benefits is determined by the actuary for the Plan, Fidelity Consulting Services, and is equal to the present value of all benefits for inactive participants plus the present value of accrued Plan benefits for active participants, in accordance with the Plan document and applicable law.

Squire Sanders Cash Balance Pension Plan

Notes to the Financial Statements

December 31, 2012 and 2011

Note 2: Summary of Significant Accounting Policies (continued)

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Administrative Expenses

The administrative expenses of the Plan are paid from the Plan assets, unless the Firm elects to pay such expenses.

Subsequent Events

The Plan has evaluated subsequent events through September 30, 2013, the date the financial statements were available to be issued.

Note 3: Funding Policy

The Firm's funding policy is to make annual contributions to the Plan in amounts that fund the maximum liability of the Plan, such that all participants' benefits will be fully funded at all times.

Note 4: Information Certified by the Trustee

Certain information related to investments disclosed in the accompanying financial statements and supplemental schedules, including investments held at December 31, 2012 and 2011, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2012, was obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Branch Banking and Trust Company (the trustee of the Plan).

Note 5: Investments (Unaudited)

The following presents investments that represent 5% or more of the Plan's net assets at December 31:

	<u>2012</u>	<u>2011</u>
PIMCO Low Duration CL I Fund	\$ 1,712,373	\$ 1,178,403
PIMCO Total Return CL I Fund	2,872,642	1,980,460
Vanguard Short-Term Treasury Fund	1,642,441	1,187,857
Vanguard Inter-Term Treasury Fund	2,833,969	2,146,707
American Funds EuroPacific Growth Fund	1,046,056	**

** Does not represent 5% or more of the Plan's net assets at December 31, 2011.

During 2012, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in value by \$464,217, all related to the registered investment companies.

Squire Sanders Cash Balance Pension Plan

Notes to the Financial Statements

December 31, 2012 and 2011

Note 6: Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are described as follows:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability; and
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The fair value measurement level within the fair value hierarchy of an asset or liability is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2012 and 2011.

Shares of registered investment companies: Mutual funds are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end.

The following table sets forth by level the Plan's assets at fair value as of December 31, 2012:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies:				
Mid and large cap stock funds	\$ 1,920,505	\$ -	\$ -	\$ 1,920,505
Small cap stock funds	256,267	-	-	256,267
Fixed income funds	9,061,425	-	-	9,061,425
International funds	<u>1,046,056</u>	<u>-</u>	<u>-</u>	<u>1,046,056</u>
	\$ <u>12,284,253</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>12,284,253</u>

Squire Sanders Cash Balance Pension Plan

Notes to the Financial Statements

December 31, 2012 and 2011

Note 6: Fair Value Measurements (continued)

The following table sets forth by level the Plan's assets at fair value as of December 31, 2011:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Registered investment companies:				
Mid and large cap stock funds	\$ 1,181,255	\$ -	\$ -	\$ 1,181,255
Small cap stock funds	156,690	-	-	156,690
Fixed income funds	6,493,427	-	-	6,493,427
International funds	<u>559,467</u>	<u>-</u>	<u>-</u>	<u>559,467</u>
	\$ <u>8,390,839</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>8,390,839</u>

Note 7: Actuarial Present Value of Accumulated Plan Benefits

The present value of accumulated Plan benefits includes costs attributable to service rendered during the Plan year. The actuarial present values of accumulated Plan benefits as of December 31, 2012 and 2011, as determined by the Plan's actuaries are as follows:

	<u>2012</u>	<u>2011</u>
Actuarial present value of accumulated Plan benefits,		
Vested benefits:		
Other participants	\$ 18,025,690	\$ 14,434,599
Nonvested benefits	<u>155,614</u>	<u>233,155</u>
Total actuarial present value of accumulated Plan benefits	\$ <u>18,181,304</u>	\$ <u>14,667,754</u>

Note 8: Changes in Accumulated Plan Benefits

The significant changes in the actuarial present value of accumulated Plan benefits for the year ended December 31, 2012 are as follows:

Actuarial present value of accumulated Plan benefits at beginning of year	\$ 14,667,754
Increase during the year attributed to:	
One year's interest on accumulated Plan benefits,	
as of the beginning of the year	6,055,866
Benefits accumulated	589,581
Benefits paid	<u>(3,131,897)</u>
Net increase	<u>3,513,550</u>
Actuarial present value of accumulated Plan benefits at end of year	\$ <u>18,181,304</u>

Squire Sanders Cash Balance Pension Plan

Notes to the Financial Statements

December 31, 2012 and 2011

Note 9: Related Party Transactions

Stanley, Hunt, DuPree & Rhine ("SHDR"), a division of BB&T, the trustee of the Plan, serves as the investment manager for the Plan. Additionally, during the years ended December 31, 2012, the Plan invested in a money market fund managed by a subsidiary of BB&T. Therefore, these entities qualify as a party-in-interests. During the year ended December 31, 2012, SHDR received compensation for its services totaling \$27,826. Fees paid to BB&T totaled \$21,529 during the year ended December 31, 2012.

Fidelity Consulting Services provides actuarial and recordkeeping services to the Plan. Additionally, Fidelity Management Trust Company, a related party to Fidelity Consulting Services, is the trustee of the RSP. Therefore, Fidelity Consulting Services qualifies as a party-in-interest. During the year ended December 31, 2012, Fidelity Consulting Services received compensation for its services totaling \$50,310.

Note 10: Plan Termination

Although it has not expressed any intent to do so, the Firm has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of the Plan and ERISA. In the event of Plan termination, all participants would become fully vested in their Plan benefits.

Note 11: Tax Status

The Firm received a favorable determination letter regarding the tax qualified status of the Plan on August 2, 2012.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. The Plan is subject to routine audits by taxing jurisdictions. During the year ended December 31, 2012, the Internal Revenue Service undertook an audit of the 2010 plan year. The inquiry has not been completed as of the date of this report. The Plan Administrator believes that the Plan is in compliance with the applicable requirements of the Code and does not anticipate any findings.

Note 12: Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated Plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Squire Sanders Cash Balance Pension Plan

Supplemental Schedule I (Unaudited)

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

EIN: 34-0648199, Plan No. 008

December 31, 2012

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	Registered Investment Companies:			
	AF EuroPacific Growth Fund R5	25,432.94 units, Registered Investment Company	\$ 954,031	\$ 1,046,056
	Columbia Acorn Fund Class Z	12,438.71 units, Registered Investment Company	354,076	378,759
	MFS Growth Fund CL R4	7,721.27 units, Registered Investment Company	380,273	383,052
	MFS Value Fund CL R4	30,808.43 units, Registered Investment Company	689,331	780,994
	PIMCO Low Duration Fund CL I	162,928.00 units, Registered Investment Company	1,699,693	1,712,373
	PIMCO Total Return Fund CL I	255,573.11 units, Registered Investment Company	2,823,768	2,872,642
	Vanguard Growth Index Fund Sig	11,131.73 units, Registered Investment Company	383,809	377,700
	Vanguard Inter-Term Treas Fund	242,219.62 units, Registered Investment Company	2,779,817	2,833,969
	Vanguard Short-Term Treas Fund	152,927.48 units, Registered Investment Company	1,645,510	1,642,441
	Vanguard Small Cap Index Fund	6,615.04 units, Registered Investment Company	219,527	256,267
		Total Investments at December 31, 2012	<u>\$ 11,929,835</u>	<u>\$ 12,284,253</u>

Squire Sanders Cash Balance Pension Plan

Supplemental Schedule II (Unaudited)

Schedule H, Line 4j – Schedule of Reportable Transactions

EIN: 34-0648199, Plan No. 008

For the year ended December 31, 2012

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g)
Identity of party involved	Description of asset (including interest rate and maturity in case of loan)	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current value of asset on transaction date	Net gain or (loss)
<u>Single Transactions:</u>								
BB&T	Sterling Capital Prime Money Market Inst	\$ 6,260,532	\$ -	\$ -	\$ -	\$ 6,260,532	\$ 6,260,532	\$ -
BB&T	Sterling Capital Prime Money Market Inst	-	3,420,530	-	-	3,420,530	3,420,530	-
BB&T	Sterling Capital Prime Money Market Inst	-	2,504,354	-	-	2,504,354	2,504,354	-
BB&T	Sterling Capital Prime Money Market Inst	764,652	-	-	-	764,652	764,652	-
BB&T	Sterling Capital Prime Money Market Inst	-	764,652	-	-	764,652	764,652	-
American Funds	AF Growth Fund of America Cl R5	-	764,652	-	-	668,892	764,652	95,760
PIMCO	PIMCO Total Return Fund CL I	738,435	-	-	-	738,435	738,435	-
<u>Series Transactions:</u>								
American Funds	AF Growth Fund of America Cl R5							
	2 Purchases	226,406	-	-	-	226,406	226,404	(2)
	4 Sales	-	783,591	-	-	686,144	783,591	97,447
BB&T	Sterling Capital Prime Money Market Inst							
	9 Purchases	7,035,055	-	-	-	7,035,055	7,035,055	-
	12 Sales	-	7,035,057	-	-	7,035,057	7,035,057	-
PIMCO	PIMCO Low Duration Fund CL I							
	15 Purchases	547,745	-	-	-	547,745	547,745	-
	7 Sales	-	51,828	-	-	51,622	51,828	206
PIMCO	PIMCO Total Return Fund CL I							
	22 Purchases	920,211	-	-	-	920,211	920,211	-
	10 Sales	-	104,822	-	-	102,234	104,822	2,588
Vanguard	Vanguard Inter-Term Treas Fund							
	17 Purchases	804,216	-	-	-	804,216	804,216	-
	8 Sales	-	113,336	-	-	111,076	113,336	2,260

2012 Form 5500 Schedule SB Attachments
Schedule SB, Line 26 – Schedule of Active Participant Data
Squire Sanders (US) LLP
Squire Sanders Cash Balance Pension Plan
For Plan Year Ended December 31, 2012

EIN: 34-0648199
Plan Number: 008

Age and Service Distribution of Active Members

Attained Age	Completed Years of Service on January 1, 2012										Total
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
Under 25											
Number	0	0	0	0	0	0	0	0	0	0	0
25-29											
Number	0	0	0	0	0	0	0	0	0	0	0
30-34											
Number	0	0	0	0	0	0	0	0	0	0	0
35-39											
Number	0	1	6	8	0	0	0	0	0	0	15
40-44											
Number	0	3	5	22	5	0	0	0	0	0	35
45-49											
Number	0	4	15	8	7	8	0	0	0	0	42
50-54											
Number	0	3	5	11	7	9	12	0	0	0	47
55-59											
Number	0	7	5	7	7	3	7	10	0	0	46
60-64											
Number	0	7	8	5	2	1	3	6	6	1	39
65-69											
Number	0	2	1	1	1	1	2	1	3	7	19
Over 69											
Number	0	0	0	0	0	0	1	0	0	1	2
Total											
Number	0	27	45	62	29	22	25	17	9	9	245

2012 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Statement of Actuarial Assumptions/Methods
Squire Sanders (US) LLP
Squire Sanders Cash Balance Pension Plan
For Plan Year Ended December 31, 2012

EIN: 34-0648199
Plan Number: 008

Actuarial Assumptions and Methods

Interest Rate:

PPA funding discount rate for funding target and target normal cost: Based on December 2011 segment rates published in January 2012, 1.98% for the first 5 years, 5.07% for the next 15 years and 6.19% after that (previously 2.94% for the first 5 years, 5.82% for the next 15 years and 6.46% after that, consistent with the December 2010 segment rates published in January 2011, without the allowable phase-in). The plan sponsor has made an affirmative election not to apply the MAP-21 rates for 2012.

Interest Credits on Cash Balance Accounts: 3.75%, compounded annually (previously 4.55%, compounded annually).

Mortality:

ERISA: IRS 2012 Static Mortality Table (previously IRS 2011 Static Mortality Table).

Salary Scale: 3.50% per annum.

Retirement Rates: 100% at age 62, or attained age if later. Average retirement age is 62.

Withdrawal: 2% per year prior to age 62.

Maximum Benefit: \$200,000 for 2012. For determining limitations under funding amounts, no future increases in the IRC Section 415 limit have been reflected.

Maximum Salary: \$200,000 for 2012. For determining limitations under funding amounts, no future increases in the salary limit have been reflected.

Form of Payment: It has been assumed benefits will be paid in lump sum form applicable to the particular benefit. To the extent optional forms of payment are elected and conversions are determined under an actuarial basis, which differs from the basis funded in the valuation, gains or losses will occur. These gains or losses will be recognized through the routine application of the actuarial cost method.

Valuation Date: January 1, 2012

Actuarial Assumptions and Methods (continued)

Actuarial Value of Plan Assets for Funding Purposes: The actuarial value of assets is equal to the market value of assets (including discounted employer contributions receivable) on the valuation date.

Actuarial Cost Method: The unit credit cost method is used for ERISA funding target (FT) and FASB ASC 960 accumulated benefit obligation (ABO) purposes. Under this method, accrued pension benefits are determined for all eligible active participants. These benefits reflect service, salary and negotiated benefit increases to date. The liability is then equal to the present value of all benefits (PVAB) for inactive participants plus the PVAB for active participants.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings, or negotiated benefit increases, to date in both cases. The total normal cost is based upon the sum of the individual normal costs.

The projected unit credit method is used for IRS maximum deductible limit cushion amount purposes. Under this method, accrued pension benefits are determined for all eligible active participants. These benefits reflect service to date and anticipated salary and negotiated benefit increases to the assumed retirement age. The liability is then equal to the present value of all benefits for inactive participants plus the PVAB for active participants.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings and negotiated benefit increases projected to assumed retirement age in both cases. The total normal cost is based upon the sum of the individual normal costs.

Squire Sanders Cash Balance Pension Plan

Supplemental Schedule II (Unaudited) Schedule H, Line 4j – Schedule of Reportable Transactions

EIN: 34-0648199, Plan No. 008
For the year ended December 31, 2012

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(g)
Identity of party involved	Description of asset (including interest rate and maturity in case of loan)	Purchase Price	Severance Price	Lease Rental	Expense Incurred with Transaction	Cost of Asset	Current value of asset on transaction date	Net gain or (loss)
Single Transactions:								
BB&T	Sterling Capital Prime Money Market Inst	\$6,260,532	\$ -	\$ -	\$ -	\$6,260,532	\$6,260,532	\$ -
BB&T	Sterling Capital Prime Money Market Inst	-	3,420,530	-	-	3,420,530	3,420,530	-
BB&T	Sterling Capital Prime Money Market Inst	-	2,504,354	-	-	2,504,354	2,504,354	-
BB&T	Sterling Capital Prime Money Market Inst	764,652	-	-	-	764,652	764,652	-
BB&T	Sterling Capital Prime Money Market Inst	-	764,652	-	-	764,652	764,652	-
American Funds	AF Growth Fund of America CI R5	-	764,652	-	-	668,892	764,652	95,760
PIMCO	PIMCO Total Return Fund CL I	738,435	-	-	-	738,435	738,435	-
Series Transactions:								
American Funds	AF Growth Fund of America CI R5							
	2 Purchases	226,406	-	-	-	226,406	226,404	(2)
	4 Sales	-	783,591	-	-	686,144	783,591	97,447
BB&T	Sterling Capital Prime Money Market Inst							
	9 Purchases	7,035,055	-	-	-	7,035,055	7,035,055	-
	12 Sales	-	7,035,057	-	-	7,035,057	7,035,057	-
PIMCO	PIMCO Low Duration Fund CL I							
	15 Purchases	547,745	-	-	-	547,745	547,745	-
	7 Sales	-	51,828	-	-	51,622	51,828	206
PIMCO	PIMCO Total Return Fund CL I							
	22 Purchases	920,211	-	-	-	920,211	920,211	-
	10 Sales	-	104,822	-	-	102,234	104,822	2,588
Vanguard	Vanguard Inter-Term Treas Fund							
	17 Purchases	804,216	-	-	-	804,216	804,216	-
	8 Sales	-	113,336	-	-	111,076	113,336	2,260

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue Service
Department of Labor
Employee Benefits Security Administration
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

► **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2012**This Form is Open to Public
Inspection**

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

► **Round off amounts to nearest dollar.**► **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.**A** Name of plan

Squire Sanders Cash Balance Pension Plan

B Three-digit
plan number (PN) ►

008

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Squire Sanders (US) LLP

D Employer Identification Number (EIN)

34-0648199

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☐ 100 or fewer ☒ 101-500 ☐ More than 500**Part I Basic Information****1** Enter the valuation date: Month 1 Day 1 Year 2012**2** Assets:**a** Market value **2a** 14,650,607**b** Actuarial value **2b** 14,650,607**3** Funding target/participant count breakdown:**(1) Number of participants****(2) Funding Target****a** For retired participants and beneficiaries receiving payment **3a** 0 0**b** For terminated vested participants **3b** 13 553,240**c** For active participants:(1) Non-vested benefits **3c(1)** 223,299(2) Vested benefits **3c(2)** 13,143,194(3) Total active **3c(3)** 245 13,366,493**d** Total **3d** 258 13,919,733**4** If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐**a** Funding target disregarding prescribed at-risk assumptions **4a****b** Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor **4b****5** Effective interest rate **5** 4.69 %**6** Target normal cost **6** 5,614,547**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

**SIGN
HERE**

CHRISTOPHER B. JOHNSON

Signature of actuary

10/07/2013

Date

CHRISTOPHER B JOHNSON

Type or print name of actuary

11-03498

Most recent enrollment number

FIDELITY INVESTMENTS

Firm name

(617) 563-7000

Telephone number (including area code)

200 SEAPORT BOULEVARD, ZW10B

BOSTON

MA 02210-2031

Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of _____%		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		83,852
b Interest on (a) using prior year's effective interest rate of <u>5.41</u> % except as otherwise provided (see instructions)		4,536
c Total available at beginning of current plan year to add to prefunding balance		88,388
d Portion of (c) to be added to prefunding balance		
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	105.25 %
15 Adjusted funding target attainment percentage	15	105.25 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	104.55 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/17/2013	5,883,212				
Totals ▶			18(b)	5,883,212	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	5,608,371

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 1.98 %	2nd segment: 5.07 %	3rd segment: 6.19 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	5,614,547	
b Excess assets, if applicable, but not greater than line 31a	31b	730,874	
32 Amortization installments:	Outstanding Balance		Installment
a Net shortfall amortization installment.....			
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	4,883,673	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	4,883,673	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	5,608,371	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	724,698	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

2012 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Summary of Plan Provisions
Squire Sanders (US) LLP
Squire Sanders Cash Balance Pension Plan
For Plan Year Ended December 31, 2012

EIN: 34-0648199
Plan Number: 008

Plan Provisions

Name of Plan: Squire Sanders Cash Balance Pension Plan

Employer Identification Number / Plan Number: 34-0648199/008.

Effective Date: January 1, 2009.

Entry Date: Any January 1, April 1, July 1 and October 1.

Participation Date:

A partner shall become a Participant as of the earliest Entry Date after 12/31/2008 provided he has:

- a) Attained age 21 and completed one year of Eligibility Service
- b) Not filed an irrevocable waiver of participation
- c) Not withdrawn as a Partner during 2009
- d) Participated in the Squire Sanders Retirement Savings Plan

Vesting: Participants are 100% vested after completing three year of Vesting Service or attaining Normal Retirement Age.

Definitions:

Vesting Service: All service with the Firm computed to the nearest 1/12th year.

Eligibility Service: All service with the Firm computed to the nearest 1/12th year.

Equity Partner: A Partner who has made a monetary contribution to the capital of the Firm and has fundamental governance voting rights.

Non-Equity Partner: A Partner who has not made a monetary contribution to the capital of the Firm and does not have fundamental governance voting rights.

Normal retirement age (NRA): Attainment of age 62.

Early Retirement Age (ERA): Attainment of age 55.

Cash Balance Account: A notional account to which Basic Contribution Credits and Interest Credits are credited and which is used to determine the amount of the benefit payable to the Participant.

2012 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Summary of Plan Provisions
Squire Sanders (US) LLP
Squire Sanders Cash Balance Pension Plan
For Plan Year Ended December 31, 2012

EIN: 34-0648199
Plan Number: 008

Plan Provisions (continued)

DNI: Total earned income as defined in Section 401(c)(2) of the Code, limited to \$200,000 and exclusive of:

- a) Any special compensation or cost-of-living differentials
- b) Payments under the Firm's dependent care assistance plan

Plus the contributions made by the Firm on behalf of the participant to tax-qualified plans that are excluded from earned income.

Basic Contribution Credits: Amount determined at the end of the current Plan Year based on a percentage of his DNI determined by the Accrual Tier he is placed in. A Participant shall earn a Basic Contribution Credit for only the first ten Plan Years of service as a partner in which he is credited with 1,000 or more Hours of Service under the Plan and any other defined benefit plan. If a Participant's scheduled DNI is reduced by more than ten percent of their prior Plan Year's scheduled DNI, his Basic Contribution Credit for the current Plan Year will be reduced by the same reduction percentage (if a Partner is among the 25 highest paid Partners for the prior Plan Year the threshold is increased to 20 percent).

Accrual Tier	Percentage of DNI
I	0.125%
II	7.500%
III	12.500%
IV	15.000%
V	20.000%
VI	25.000%
VII	50.000%
VIII	Variable based on age at entry, starting at 22.000% at age 40 increasing by 4% per year to age 65.

Interest Credits: Amount determined at the end of the current Plan Year based on the lesser of the market rate of return as defined in Section 411(a)(13)(b)(5)(B)(i) of the Code and the net rate of return on Plan assets for the current Plan Year, multiplied by the Cash Balance Account.

Annuity Conversion Factor: Actuarial present value of an annuity based on the 417(e)(3) applicable interest rate and the 417(e)(3) Applicable Mortality Table.

2012 Form 5500 Schedule SB Attachments
Schedule SB, Part V – Summary of Plan Provisions
Squire Sanders (US) LLP
Squire Sanders Cash Balance Pension Plan
For Plan Year Ended December 31, 2012

EIN: 34-0648199
Plan Number: 008

Plan Provisions (continued)

Eligibility for Benefits:

Normal Retirement: Retire on NRA.

Early Retirement: Upon separation from service, if the participant has 3 or more years of vesting service.

Postponed Retirement: Retire after NRA.

Pre-retirement Spouse Benefit: Die before Annuity Starting Date with a surviving spouse.

Annuity Starting Date: December 31st following retirement from service with the Firm.

Benefits Paid Upon the Following Events:

Normal Retirement: Cash Balance Account as of NRA in form of payment elected by the Participant.

Early Retirement: Cash Balance Account as of ERA in form of payment elected by the Participant.

Death with Pre-retirement Spouse Benefits: Pre-retirement spouse benefit is payable.

Forms of Payment: For those participants with a qualified spouse at retirement, benefits must be paid in the form of a Qualified 50% Joint and Survivor annuity or Qualified Optional Survivor Annuity unless the spouse consents to an optional form. Single participants and married participants with spousal consent have the following options:

- (a) life annuity; or
- (b) 75% Joint and Survivor annuity; or
- (c) lump sum

Maximum on Benefits and Pay: All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code including limits under Sections 401(a)(17) and 415(b), as well as regulations under Sections 401(a)(4) and 410(b). Where applicable, the Plan provides for adjusting the dollar limits automatically as such changes become effective.

Transfers to Separate Accounts: The Plan includes a provision to allow transfers after NRA to a separate account established under the Squire Sanders Retirement Savings Plan.

Squire Sanders Cash Balance Pension Plan

Supplemental Schedule I (Unaudited)

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

EIN: 34-0648199, Plan No. 008

December 31, 2012

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment including maturity date, rate of interest, collateral, par, or maturity value	Cost	Current value
	Registered Investment Companies:			
	AF EuroPacific Growth Fund R5	25,432.94 units, Registered Investment Company	\$ 954,031	\$ 1,046,056
	Columbia Acorn Fund Class Z	12,438.71 units, Registered Investment Company	354,076	378,759
	MFS Growth Fund CL R4	7,721.27 units, Registered Investment Company	380,273	383,052
	MFS Value Fund CL R4	30,808.43 units, Registered Investment Company	689,331	780,994
	PIMCO Low Duration Fund CL I	162,928.00 units, Registered Investment Company	1,699,693	1,712,373
	PIMCO Total Return Fund CL I	255,573.11 units, Registered Investment Company	2,823,768	2,872,642
	Vanguard Growth Index Fund Sig	11,131.73 units, Registered Investment Company	383,809	377,700
	Vanguard Inter-Term Treas Fund	242,219.62 units, Registered Investment Company	2,779,817	2,833,969
	Vanguard Short-Term Treas Fund	152,927.48 units, Registered Investment Company	1,645,510	1,642,441
	Vanguard Small Cap Index Fund	6,615.04 units, Registered Investment Company	219,527	256,267
		Total Investments at December 31, 2012	<u>\$ 11,929,835</u>	<u>\$ 12,284,253</u>

2012 Form 5500 Schedule SB Attachments
Schedule SB, Line 24 – Change in Actuarial Assumptions
Squire Sanders (US) LLP
Squire Sanders Cash Balance Pension Plan
For Plan Year Ended December 31, 2012

EIN: 34-0648199
Plan Number: 008

The interest crediting rate on cash balance accounts was lowered from 4.55% to 3.75% to better reflect anticipated return on plan assets in line with plan experience and the target investment allocation.